

# The Influence of Accountability and “Berakhlak” Organizational Culture on Local Government Performance: Evidence from South Sumatera Province, Indonesia

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## ABSTRACT

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Accountability and Organizational Culture can affect the performance of Local Government. Through the framework of the New Public Management theory, the South Sumatra Provincial Government, Indonesia, is considered to have been able to implement modifications of accountability and organizational culture from the old pattern to a more professional and less rigid pattern, which has an impact on changes in performance. This study attempts to analyze the magnitude of the influence of Accountability and Organizational Culture “BerAKHLAK” on the Performance of Local Government in South Sumatra Province, Indonesia. The results of the study found that Accountability and Organizational Culture “BerAKHLAK” have a positive and significant effect on Local Government Performance.

**Keywords:** Government, Organizational, Performance, accountability

## INTRODUCTION

Since the implementation of regional autonomy in Indonesia in 2001 through Law No. 22 of 1999 concerning Regional Government which was later revised by Law No. 32 of 2004 and Law No. 23 of 2014, the condition of regional government has undergone various significant changes. Several important aspects related to the condition of regional government after the implementation of regional autonomy are the creation of increased regional authority and responsibility that brings efficiency and effectiveness in regional development, the emergence of innovation and reform in the management of regional assets, and the increase in local community participation in regional development. The implementation of regional autonomy has the ultimate goal of being able to improve the performance of regional governments in order to create equitable prosperity in every district and city.

One of the regions that is worthy of discussion regarding the performance of its local government is South Sumatra. South Sumatra is one of the largest provinces in Indonesia. South Sumatra is the third largest province on the island of Sumatra based on area. South Sumatra has an important role in the economy and infrastructure on the island of Sumatra, known for its abundant natural resources and is referred to as Indonesia's "Energy Barn" because it has abundant energy reserves such as coal, oil, natural gas, and other renewable energy potentials. The local governments in South Sumatra Province, namely 17 districts and cities, are the main focus of this study.

According to Indonesia Central Bureau of Statistics (Badan Pusat Statistik, 2024), South Sumatera Province has quite good economic performance. It is recorded that the South Sumatra economy grew by 5.08% and was above the national level of 4.94% during 2023. In addition, the South Sumatra Human Development Index (HDI) is at 73.18 points or is in the high category. This figure increased by 0.97 points compared to 2022. However, this figure

is still below the national level which reached 74.39 points. The open unemployment rate and poverty rate were also recorded to have decreased during 2023. These data are often used to assess the performance of local governments and these data can be concluded that South Sumatra Province has quite good government performance.

Regional government performance is the level of achievement of targets, goals, missions and visions of an organization as stated in the strategic planning of a public organization, namely the regional government. According to Rahayu, et al (2023) government performance measurement is very important to assess the achievement of targets and public services, one of which is measured from the perspective of financial conditions. To evaluate the performance of local governments, of course, it is necessary to determine certain indicators in the assessment. Tran et al (2021) put forward several indicators of government performance, including: (1) Quantity or number of work results; (2) Quality of work results; (3) Number of innovations or new ideas carried out; (4) Reputation for work excellence; (5) Operational efficiency; (6) Personal morale.

The performance of local government has a close relationship with accountability. In a study conducted by The Prodigy (2008) The implementation of accountability greatly influences the factors that influence government performance because it is for accountability for the performance carried out by the government. Accountability is one of the basic principles of good governance. According to The Martian (2020), Public accountability is the obligation of agents to manage resources, report, and disclose all activities and actions related to the use of public resources to the mandator (principal). Accountability is the obligation of an organization to be responsible for its performance to stakeholders.

In addition to accountability, organizational culture is also a factor that supports the creation of good regional government performance. According to Edy (2019), organizational culture can be defined as a set of values, beliefs, assumptions, or norms that have long been agreed upon and followed by members as guidelines for behavior and solving organizational problems. According to Sulaksono (2019), organizational culture is the values that are the basis for human resources in carrying out their obligations and behavior within the organization.

Organizational culture is usually translated into the formulation of work culture in an organization. The formulation of work and organizational culture in the local government organization environment has been determined by the Indonesian government, namely the formulation of "ASN Core Values" (Civil Servants Core Values). ASN Core Values are the basic values of ASN (Civil Servant) in accordance with Law No. 5 of 2014 concerning the State Civil Apparatus. The formulation of ASN Core Values is then poured into several value points that become the basis for work and organizational culture in the government apparatus environment. These points include Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative. These value points are then abbreviated to "BerAKHLAK".

This study attempts to analyze the relationship and influence of accountability and organizational culture in order to realize good local government performance. Based on initial data previously presented by BPS, it was stated that South Sumatra Province has quite good economic performance. However, if referring to the calculation of the Regional Financial Management Index (IPKD) which is a reference for local governments in assessing the performance of regional financial management, there are still many weaknesses in financial management in South Sumatra, especially when assessed from the financial management of all regencies and cities. The IPKD value in South Sumatra in various regencies and cities is still widely included in the categories of "Needs Improvement" and "Really Needs Improvement" for their regional financial management. This shows that there are still many regencies and cities in South Sumatra that have not achieved optimal results in regional financial management and there are still weaknesses in terms of achieving ideals in fulfilling the indicators of regional financial management as stated in the IPKD.

Meanwhile, regarding accountability for financial management, the phenomenon that is in the spotlight is that corruption cases involving certain officials in the regional government environment in South Sumatra still occur, indicating that there are still weaknesses in accountability in the management of regional government finances in South Sumatra. Based on data from the corruption prevention index developed by the Corruption Eradication Commission, namely the MCP (Monitoring Center of Prevention), the data shows that the average MCP index for South Sumatra in 2022 was 74 and lower than the national average of 76. This phenomenon is an indication that there are still gaps in the accountability of regional government financial management in South Sumatra.

In terms of implementing the “BerAKHLAK” organizational culture, it can be observed from the survey results of the Ministry of Empowerment of State Apparatus and Bureaucratic Reform which revealed that in 2022 a “BerAKHLAK” Index Survey was conducted, the results of which were used as a baseline for measurement in 2023. The survey results showed that the average ASN “BerAKHLAK” implementation index in 442 government agencies was still not optimal. Several districts/cities have not shown rapid development progress which can be assessed from economic growth, provision of public facilities, improving the quality of life of its human resources and the welfare of its people.

Several previous studies serve as references for developing this research. Regarding the relationship between accountability and the quality of financial reporting, several studies have analyzed it. These studies include the research of Subaeti (2018), Fikrian (2015), Handayani (2019), Rizal (2020), Wiguna et al (2021), and Kholifaturohmah et al (2023). The results of these studies indicate that accountability has a positive and significant influence on the quality of financial reporting.

Several studies have tried to analyze the relationship between organizational culture and public sector performance and accountability, including research on: Thi Tran et al (2021), which examines the results-oriented work culture that has a positive effect on public sector performance through accountability mediation. Meanwhile, the research belongs to Savić et al (2023) also analyzed the influence of organizational culture on the financial performance of agencies/companies but produced a different conclusion, namely that there was no indication of the influence of organizational culture on the financial performance of agencies/companies.

This study attempts to directly examine the city or district governments in South Sumatra Province, Indonesia, which number 17 districts and cities. Through the framework of the New Public Management theory study, this study attempts to see how the implementation of accountability and modification of organizational culture is applied to local government institutions in South Sumatra. The main problem is whether the implementation of accountability and organizational culture (called “BerAKHLAK”) is able to influence the improvement of the performance of the South Sumatra local government. To support this research, the development of new indicators for each variable is carried out through modifications by researchers to the basic indicators put forward in theory.

## LITERATURE STUDY

### New Public Management (NPM) Theory

New Public Management (NPM) starts from the idea Hood (1991) as the beginning of an alternative paradigm. This alternative paradigm emphasizes changes in government behavior to be more effective and efficient, namely reducing the role of government, opening up the role of the private sector and the government focusing more on broader public interests.

New Public Management (NPM) is a public management theory that assumes that management practices in the private sector are better than management practices in the public sector. Therefore, to improve public sector performance, it is necessary to adopt some management practices and techniques applied in the private sector (Indahsari & Raharja, 2020).

New Public Management (NPM) identifies the shortcomings and failures of public sector performance over time and its difficulties that lie directly in the nature and procedures of the old public administration and in the way the public sector works. NPM offers restructuring techniques for the body of public sector management so that its management methods are closer to the business approach. (Ferdous, 2016).

### Accountability

According to The Martian (2020), Public accountability is the obligation of agents to manage resources, report, and disclose all activities and actions related to the use of public resources to the mandator (principal). Accountability is the obligation of an organization to be responsible for its performance to stakeholders. According to The Greatest Showman (2015), accountability is a form of obligation for providers of public activity services to be able to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as accountability for the results of their performance.

The indicators for the Accountability variable in this study are as follows:

1. Moral Accountability and Honesty
2. Accountability for Legal Compliance
3. Process Accountability
4. Program Accountability
5. Policy Accountability
6. Accountability for Timeliness of Submission of Financial Reports
7. Accountability of Benefits

### **Organizational culture**

Organizational culture can affect the work system in an agency or organization. A positive and good organizational culture will affect the creation of a good work system which will ultimately facilitate the achievement of the desired performance by the agency or company. According to Eddie (2019), organizational culture can be defined as a set of values, beliefs, assumptions, or norms that have long been agreed upon and followed by members as guidelines for behavior and solving organizational problems.

According to The Last Supper (2019), organizational culture is the values that become the basis for human resources in carrying out their obligations and behavior within the organization. Thus, the organizational culture that is formed will become a pattern of attitudes, behaviors and work systems that underlie the direction of an organization's accountability. The better and more positive the organizational culture, the stronger the organization's accountability in being responsible for its performance.

The organizational culture applied to the government in Indonesia is called "BerAKHLAK". The organizational culture of "BerAKHLAK" is a pattern of attitudes, behaviors and work systems for government agencies with a foundation of 7 points that must be met, namely service-oriented, accountable, competent, harmonious, loyal, adaptive, and collaborative.

The organizational culture of "BerAKHLAK" has the following indicators (BKN, 2022):

1. Service oriented
2. Accountable
3. Competent
4. Harmonious
5. Loyal
6. Adaptive
7. Collaborative

### **Local Government Performance**

Government performance is the level of achievement of the implementation of development programs in realizing the targets, goals, missions, and visions of regional development as stated in the established regional development plan. Regional government performance is the ability and effectiveness of a regional government in carrying out its duties and functions such as public services, budget management, regional development, and community welfare to achieve the established development goals.

Tran et al (2021) put forward several indicators of government performance, including:

- 1 Quantity or amount of work results
- 2 Quality of work results
- 3 Many innovations or new ideas are carried out
- 4 Reputation for work excellence
- 5 Operational efficiency
- 6 Personal morals.

The Government of the Republic of Indonesia has also formulated regional government performance indicators, one of which is through the Regional Financial Management Index (IPKD). Through IPKD, regional financial management indicators can be determined consisting of 6 aspects, namely:

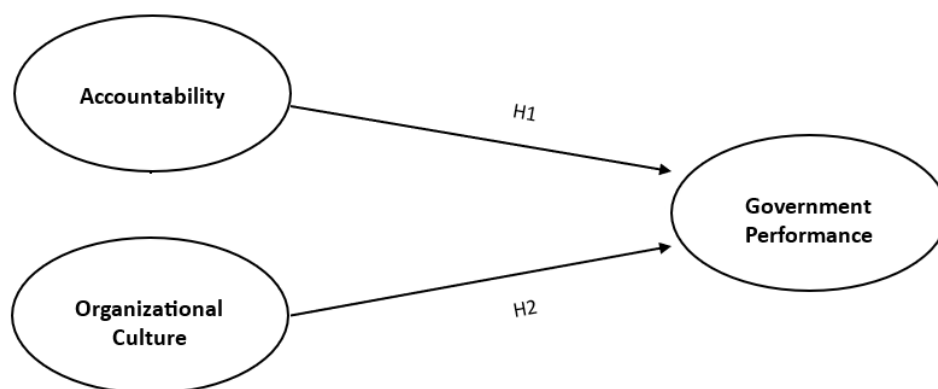
1. Compliance of planning and budgeting documents
2. Allocation of regional spending budget in the Regional Development Budget
3. Transparency of regional financial management
4. Budget absorption
5. Regional financial conditions
6. Opinion of the Audit Board on Regional Government Financial Reports.

Based on the two indicators above, the researcher attempted to combine and add several new indicators so that they were determined as follows:

1. The number of development projects completed in 1 year period
2. The effectiveness of implementing development projects in meeting the objectives of public service and public welfare.
3. Effectiveness and efficiency of regional budget allocation in APBD
4. Optimal budget absorption
5. The government's budget capacity to pay all its obligations
6. Innovation and new ideas in the formulation of development policies
7. The attitude and morals of regional government officials regarding transparency in regional financial management
8. BPK Opinion is Fair Without Exceptions
9. Achieving optimization of local revenue (PAD)
10. Achieving Regional Financial Independence

### Thought Flow

The flow of thought in this research is described in the following image:



**Figure 1 Thought Flow**

Based on Figure 1, the flow of thought, this study aims to see how the direct influence of Accountability and “BerAKHLAK” Organizational Culture on the Performance of the South Sumatra Regional Government

### Hypothesis

Based on the formulation of the problem and the framework of thought that have been explained previously, the hypothesis formed in this study is as follows:

- 1 : Accountability has a positive and significant influence on the performance of the Regional Government of South Sumatra Province

H2 : Organizational Culture with Virtue has a positive and significant influence on the Performance of the Regional Government of South Sumatra Province.

## METHODOLOGY

### Population and Sample

Population determined in this study are all employees/staff in the Finance Sector, especially those directly related to the preparation of Regional Government Financial Reports in 17 Regencies and Cities in South Sumatra Province. By using Purposive Sampling, the samples taken are adjusted to the following provisions:

- 1 The sample taken was active employees in the financial sector at government offices in 17 districts/cities in South Sumatra Province who had worked for at least 1 year (exceeding 1 financial reporting period).
- 2 The sample taken was a minimum of 6 people so that the total number of respondents was 102 people from all 17 districts/cities.
- 3 Of the 6 people taken as samples from each office, the composition was 1 leader and 5 staff.

### Instruments and Measurements

This study will use Primary Data, which is data obtained directly from the field through a questionnaire instrument. This data is in the form of questions compiled based on indicators of accountability variables, "BerAHKLAK" organizational culture, quality of financial reporting, and local government performance.

The questionnaire used the Differential Semantic Scale. This scale is used to measure attitudes, but its form is not multiple choice or checklist, but is arranged in a continuous line where the "very positive" answer is located on the right side of the line, and the "very negative" answer is located on the left side of the line, or vice versa. The data obtained is interval data with a scale of 1 to 7. The number of questions for the Accountability variable is 7 items, for the Moral Organizational Culture variable 14 items, and the Regional Government Performance variable 10 items.

### Analysis and Modeling Techniques

Analysis techniques used is a partial regression analysis (Partial Least Square/PLS) to test the hypothesis proposed in this study. PLS calculations will use Smart PLS 4.0 software.

The assembled model is shown in the following image.

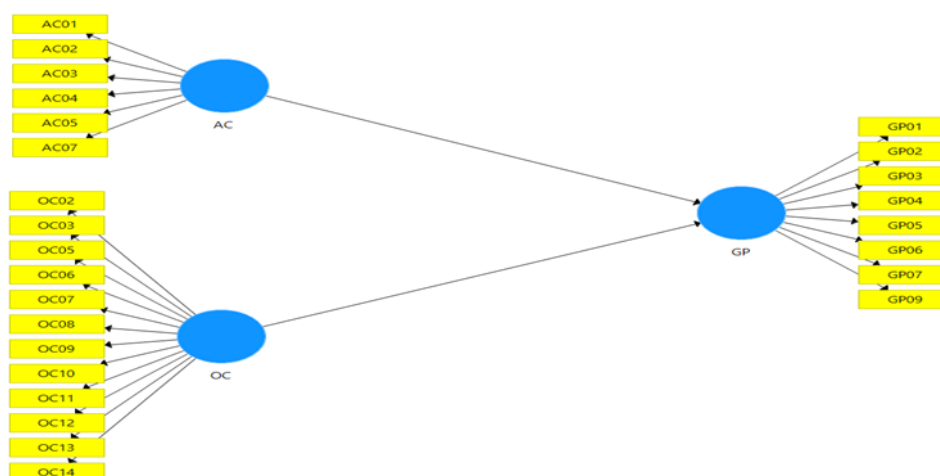


Figure 2. Model Specifications

## FINDINGS

In the first test, the Loading Factor value was found on several variable indicators that were below 0,70. The loading factor value that is below 0,70 ( $< 0,70$ ) indicates that the indicator is not valid and reliable. According to Hair, Jr. et al (2022), if there is a Loading Factor value that is  $< 0,70$ , then the recommended handling is to delete the indicator. Thus, the outer model test will be recalculated by deleting indicators that have a Loading Factor value that is smaller than 0.70 ( $< 0,70$ ). The indicators that will be deleted are AC6, OC1, OC4, GP8, and GP10.

After deleting the indicators, a second test was conducted and it was found that all indicator Loading Factor values were above 0,70 and were declared valid and reliable. The following is a table of Partial Least Square (PLS-SEM) recalculation in this research model after 6 instrument items were deleted.

Table 1 Latent Variable Evaluation

Variables	Item	Outer Loading	Cronbach's Alpha	Composite Reliability	AVE
<b>ACCOUNTABILITY</b>			<b>0.862</b>	<b>0.867</b>	<b>0.593</b>
Regional financial management is carried out appropriately, carefully, and attempts to avoid errors and misuse.	AC1	0.728			
Regional financial management adheres to the principle of obeying the law and legislation	AC2	0.823			
Financial management takes into account the effectiveness and efficiency of the program (goals are achieved in the best way and at minimal cost)	AC3	0.780			
Financial management according to SAP procedures	AC4	0.775			
Accountability for financial management is carried out to the DPR	AC5	0.701			
Accountability for regional financial management is delivered on time according to request	AC7	0.805			
<b>ORGANIZATIONAL CULTURE</b>			<b>0.956</b>	<b>0.957</b>	<b>0.674</b>
In carrying out public services, employees adopt a friendly, agile, solution-oriented and reliable attitude.	OC2	0.806			
Employees are committed to carrying out their duties honestly, responsibly, carefully, with discipline and high integrity.	OC3	0.808			
Employees always strive to improve their competence to answer challenges that are always changing.	OC5	0.756			
Employees are committed to carrying out their duties with the best quality	OC6	0.836			
Employees continue to strive to respect everyone regardless of background	OC7	0.798			
Employees continue to strive to build a conducive work environment	OC8	0.855			
Employees always uphold the Pancasila ideology, the 1945 Constitution, are loyal to the Republic of Indonesia, and the legitimate government.	OC9	0.736			
Employees always maintain the good name and confidentiality of their positions with fellow ASN, Leaders, Agencies and the State.	OC10	0.859			
Employees continue to strive to quickly adapt to change.	OC11	0.856			
Employees continue to strive to innovate and develop creativity.	OC12	0.852			
Employees always try to be open in working together to produce added value	OC13	0.844			
Employees strive to mobilize the use of various	OC14	0.837			

resources for common goals.					
<b>GOVERNMENT PERFORMANCE</b>			<b>0.946</b>	<b>0.951</b>	<b>0.729</b>
Many development projects are realized according to plan	GP1	0.911			
The realization of regional development projects is right on target in fulfilling the objectives of public services and public welfare.	GP2	0.907			
The effectiveness and efficiency of APBD allocation has been realized according to the rules and on target.	GP3	0.880			
Budget absorption is always maximized in each period	GP4	0.771			
The local government is able to pay all its obligations through its own budget capacity.	GP5	0.819			
The government has implemented innovation updates and the development of new ideas is always carried out to facilitate public service work.	GP6	0.900			
The government implements honest and accountable attitudes and morals of regional government officials so that transparency in the management of regional finances is realized.	GP7	0.827			
Regional governments are able to optimize the creation and use of Regional Original Income	GP9	0.803			

From the table above, it can be seen that the loading factor value for all indicators is greater than 0.70 ( $> 0.70$ ). Thus, it can be stated that all indicators are considered valid and reliable in determining the construct/variable. All composite reliability (CR) values are also seen above 0.70 and Cronbach's Alpha (CA) values are above 0.60. Thus, it can be concluded that the reliability for all construct variables meets the requirements and can be used in further testing.

The above test is also done by looking at the average variance extracted (AVE) value. This value describes the amount of variance or diversity of indicators that can be contained by the latent variable (construct). The AVE value is at least 0.50. From the table above, it can be seen that the Average Variance Extracted (AVE) value is above 0.50, which means that the construct variable has no problems and is able to explain the variance of its indicators.

Table 2 HTMT test, Fornell-Larcker Criterion test, Multicollinearity test (VIF), and Model fit (SRMR)

Variables	HTML test			Fornell-Larcker Criterion test			VIF			SRMR
	AC	OC	GP	AC	OC	GP	AC	OC	GP	
<b>AC</b>				<b>0.769</b>					1,475	0.071
<b>O.C.</b>	0.617			0.564	<b>0.821</b>				1,475	
<b>GP</b>	0.627	0.819		0.577	0.787	<b>0.854</b>				

The table above shows the results of the HTMT and Fornell-Larcker Criterion tests. HTMT values below 0.85 indicate good discriminant validity. The HTMT value must be less than 0.9 to ensure discriminant validity between two reflective constructs. Based on the table above, all HTMT test values are below 0.85 ( $< 0.85$ ). This indicates that discriminant validity is declared good. Meanwhile, the Fornell-Larcker Criterion test calculates the square root value of AVE ( $\sqrt{\text{AVE}}$ ), which is the number in bold, while the value below it (which is not in bold) is the correlation value between the construct and other constructs. In the table, the square root value of AVE is seen to be greater than the correlation value between other constructs. Thus, it can be concluded that the model has good discriminant validity.



The table above also shows the VIF value which is an indicator of multicollinearity test whose value is below 1.475 (less than 10) which means the model is free from multicollinearity problems. The column next to it shows the SRMR value of the model estimate which shows a figure of 0.071 (less than 0.10) which means the estimated model has a fine Goodness of Fit.

Table 3 Regression

Hypothesis	Construck/Variabel	t-test	p value	Conclusion	Final Inference
H1	AC -> GP	2,788	0.010	Accepted	Positive and significant influence
H2	OC -> GP	5,126	0,000	Accepted	Positive and significant influence

The table above shows that the Accountability variable has a positive and significant effect on Government Performance. This can be seen from the statistical t-test value which is greater than the t-table ( $t\text{-test} > t\text{-table} \rightarrow 2,788 > 1,98498$ ) or by looking at the p values which are smaller than 0,05 ( $0,005 < 0,05$ ). The influence of the “BerAKHLAK” Organizational Culture on the Performance of the Regional Government is also positive and significant as seen from the t-test  $> t\text{-table}$  ( $5,126 > 1,98498$ ) and p values which are smaller than 0,05 ( $0,000 < 0,05$ ).

Based on these calculations, the answer to the research hypothesis that can be drawn is that:

1. Accountability (AC) has a positive and significant influence on local government performance (GP).
2. “BerAKHLAK” Organizational Culture (OC) also has a positive and significant influence on local government performance. (GP)

Table 4 R Square Adjusted and f Square

	R Square	R Square Adjusted
GP	0,647	0,640
	f Square	
AC $\rightarrow$ GP	0,075	
OC $\rightarrow$ GP	0,876	

Based on the table above, it is found that the adjusted R-square value is 0.640. This shows that the magnitude of the influence of the Accountability and “BerAKHLAK” Organizational Culture variables on the Regional Government Performance variable is 64 percent. According to Hair, Jr. et al (2022), this value is included in the influence which is classified as large/strong.

F Square is used to measure the effect of a latent variable on another variable. According to Hair, Jr. et al (2022), if the f square value is around 0,35 then the influence is classified as large, 0,15 is classified as moderate, and 0,02 is classified as small. Thus, it can be concluded that Accountability (AC) has a moderate influence on Regional Government Performance (GP). Meanwhile, “BerAKHLAK” Organizational Culture (OC) has a large influence on Regional Government Performance

## CONCLUSION

Based on the calculations that have been done, it was found that Accountability has a direct positive and significant influence on Regional Government Performance. The accountability of the leaders, staff and financial employees in each Regional Government office in 17 Regencies/Cities greatly supports the achievement of targeted performance indicators in the previously established work plan.

Accountable local governments tend to focus more on the results achieved rather than just following procedures. This increases the efficiency and effectiveness of public services, because local government employees and institutions are encouraged to provide real and measurable results. Accountable services mean that the government is responsible for the quality of services provided to the community, so that the quality of public services will continue to improve. Accountable local governments will be more effective in decision making. Accountability

requires accurate data and information, so that decisions taken are based on evidence and transparent evaluation. This helps reduce the risk of errors in decision making and ensures that decisions taken are truly beneficial to the community.

The “BerAKHLAK” Organizational Culture also has a positive, significant and very strong direct influence on the Performance of the Regional Government. The implementation of the “BerAKHLAK” Organizational Culture in the regional government has a significant influence on improving performance, both in terms of public services, internal management, and general governance. Modification of the organizational culture and work culture of the government from the old pattern to the new pattern called “BerAKHLAK” is carried out to make the workflow and organization more flexible, not rigid in a bureaucratic manner, but still professional in adopting the methods applied to private organizations. Overall, the implementation of the “BerAKHLAK” organizational culture in regional government brings many benefits that can significantly improve performance. With employees who are more honest, disciplined, and service-oriented, the regional government can function better, more effectively, and with integrity, which ultimately improves the welfare of the community in the region. In other words, this study shows that the application of the New Public Management theory through the implementation of the “BerAKHLAK” Organizational Culture in South Sumatra, Indonesia, has made it possible to be successfully carried out and is able to improve the performance of the government bureaucracy to be better.

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